

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

EPILEPSY WAIKATO CHARITABLE TRUST

Report on the Performance Report

We have reviewed the accompanying performance report of Epilepsy Waikato Charitable Trust on pages 1 to 14 which comprises the entity information, the statement of service performance, the statement of financial performance, and statement of cash flows for the year ended 31 March 2017, the statement of financial position as at 31 March 2017, and the statement of accounting policies and other explanatory information.

Trustees Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for;

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable, and understandable, to report in the statement of service performance;
- b) The preparation and fair presentation of the performance report which comprises:
 - The entity information
 - The statement of service performance; and
 - The statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

In accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting standards board, and

- c) For such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), and the review of the entity information and statement of service performance with the International Standard on Assurance Engagements (New Zealand) (ISAE (NZ)) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400 (Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of

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making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

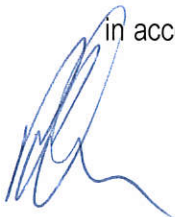
We provided assistance in compiling the performance report. Other than this and our capacity as assurance practitioner we have no relationship with, or interests in, Epilepsy Waikato Charitable Trust.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

- a) The reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- b) The performance report on pages 1 to 14 does not present fairly, in all material respects,
 - The financial position of Epilepsy Waikato Charitable Trust as at 31 March 2017, and its financial performance and cash flows for the year then ended; and
 - The entity information and its service performance for the year then ended; and

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).



R K Owen

Owen McLeod & Co

30 June 2017

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